



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 26, 2013

Via E-mail

Marc Angell  
Chief Executive Officer  
Zhong Sen International Tea Company  
3225 McLeod Drive, Suite 100  
Las Vegas, Nevada 89121

**Re: Zhong Sen International Tea Company  
Form 8-K  
Filed April 23, 2013  
Amendment No 1. to Form 8-K  
Filed April 25, 2013  
File No. 0-54163**

Dear Mr. Angell:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with more information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Item 4.01 Changes in Registrant's Certifying Accounts

1. Please revise your disclosure in the first paragraph to reference Liggett, Vogt & Webb, P.A. as the correct name of your former accountant. Also, we note that your Board of Directors approved the dismissal of Liggett, Vogt & Webb, P.A. on April 19, 2013. Please revise your disclosure to clarify the date you communicated such dismissal to Liggett, Vogt & Webb, P.A.
2. Please revise your disclosure in the second paragraph to clarify that the report of Webb for each of the past two years did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to audit scope or accounting principles, except that the reports contained an explanatory paragraph stating that there was substantial doubt about the Company's ability to continue as a going concern. Refer to paragraph (a)(1)(ii) of Item 304 of Regulation S-K.

3. You disclose that you engaged Morrill as your independent accountant on April 17, 2013 following the dismissal of Liggett, Vogt & Webb, P.A. Given this disclosure it appears that the April 17, 2013 engagement date is incorrect. Please revise or advise.

Item 9.01 Financial Statements and Exhibits

(d) Exhibits

4. Please file an updated letter from Liggett, Vogt & Webb, P.A. as Exhibit 16 to the amendment filed in response to our comments in accordance with Items 304(a)(3) and 601(b)(16) of Regulation S-K.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

You may contact Yolanda Guobadia at (202) 551-3562 if you have questions. In her absence you may contact me at (202) 551-3344.

Sincerely,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief